GENERAL ASSEMBLY

COMMONWEALTH OF KENTUCKY

2009 REGULAR SESSION

HOUSE BILL NO. 429

MONDAY, MARCH 9, 2009

The following bill was reported to the Senate from the House and ordered to be printed.

RECEIVED AND FILED
DATE *March 24, 2009*
11:40 Am

TREY GRAYSON
SECRETARY OF STATE
COMMONWEALTH OF KENTUCKY
BY *R. Adler*

AN ACT relating to sales and use tax.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1 ➡Section 1.   KRS 139.570 is repealed and reenacted to read as follows:
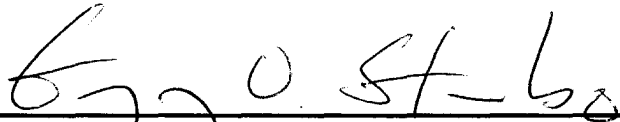
2 (1) (a) For reimbursement of the cost of collecting and remitting the tax, the seller

3 shall deduct on each return one and three-quarters percent (1.75%) of the first

4 one thousand dollars ($1,000) of tax due and one percent (1%) of the tax due

5 in excess of one thousand dollars ($1,000), provided the amount due is not
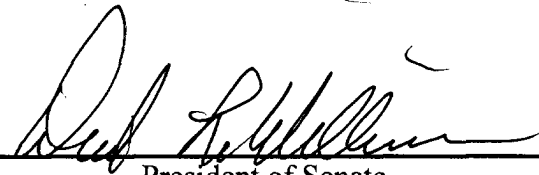
6 delinquent at the time of payment.

7 (b) The total reimbursement allowed for each seller in any reporting period shall

8 not exceed one thousand five hundred dollars ($1,500).

9 (2) Notwithstanding subsection (1) of this section, the rate of compensation for taxes

10 collected or returns filed by certified service providers and other model sellers

11 participating in the agreement as defined in KRS 139.781 shall be determined

12 according to the terms of the agreement as provided in KRS 139.789(7).

13 ➡Section 2.   The intent of the General Assembly in repealing and reenacting KRS

14 139.570 in Section 1 of this Act is to affirm the amendments made to KRS 139.570 in

15 2008 Ky. Acts ch. 39. Section 1 of this Act shall apply retroactively for the period

16 beginning July 1, 2003, to June 30, 2004, and for the period beginning July 1, 2005, to

17 June 30, 2008.

18 ➡Section 3.   To the extent that any provision included in Section 1 of this Act is

19 considered new language, the provisions of KRS 446.145 requiring new language to be

20 underlined are notwithstood.

_____
Speaker-House of Representatives

_____
President of Senate

Attest: _____
Chief Clerk of House of Representatives

Approved _____
Governor

Date _March 24, 2009_____